



DEPARTMENT OF THE TREASURY

Agency Information Collection Activities; Submission for OMB Review; Comment Request; Multiple Internal Revenue Service Information Collection Requests

AGENCY: Departmental Offices, U.S. Department of the Treasury.

ACTION: Notice.

SUMMARY: The Department of the Treasury will submit the following information collection requests to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, on or after the date of publication of this notice. The public is invited to submit comments on these requests.

DATES: Comments should be received on or before **[INSERT DATE 30 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER]** to be assured of consideration.

ADDRESSES: Written comments and recommendations for the proposed information collection should be sent within 30 days of publication of this notice to www.reginfo.gov/public/do/PRAMain. Find this particular information collection by selecting "Currently under 30-day Review - Open for Public Comments" or by using the search function.

FOR FURTHER INFORMATION CONTACT: Copies of the submissions may be obtained from Spencer W. Clark by e-mailing PRA@treasury.gov, calling (202) 927-5331, or viewing the entire information collection request at www.reginfo.gov.

SUPPLEMENTARY INFORMATION:

Internal Revenue Service (IRS)

1. *Title:* U.S. Income Tax Return for Estates and Trusts.

OMB Control Number: 1545-0092.

Type of Review: Revision of a currently approved collection.

Description: IRC section 6012 requires that an annual income tax return be filed for estates and trusts. The data is used by the IRS to determine that the estates, trusts, and beneficiaries filed the proper returns and paid the correct tax. Public Law 115-97, section 14103 has a retroactive effective date of 2017. In order for taxpayers to fulfill their filing obligations and report the correct amount of tax under Section 14103, the IRS developed FAQs to alert taxpayers how and where to report this income on their tax return. A critical part of this effort includes alerting taxpayers of their filing obligations and educating them on how and where this would be reported. The data will be utilized by the IRS to ensure that the correct amount of tax is paid.

Form: IRS Form 1041 and associated schedules.

Affected Public: Businesses or other for-profits; and Individuals and households.

Estimated Number of Respondents: 10,492,023.

Frequency of Response: Annually.

Estimated Total Number of Annual Responses: 10,492,023.

Estimated Time per Response: 1 hour to 75 hours.

Estimated Total Annual Burden Hours: 333,541,340.

2. *Title:* Passive Activity Credit Limitations.

OMB Control Number: 1545-1034.

Type of Review: Extension without change of a currently approved collection.

Description: Under Internal Revenue Code section 469, credits from passive activities, to the extent they do not exceed the tax attributable to net passive income, are not allowed, Form 8582-CR is used to figure the passive activity credit allowed and the amount of credit to be reported on the tax return.

Form: IRS Form 8582-CR.

Affected Public: Businesses or other for-profits; and Individuals and households.

Estimated Number of Respondents: 300,000.

Frequency of Response: Annually.

Estimated Total Number of Annual Responses: 300,000.

Estimated Time per Response: 7 hours 53 minutes.

Estimated Total Annual Burden Hours: 2,370,600 hours.

3. *Title:* Notice of Plan Merger or Consolidation, Spinoff, or Transfer of Plan Assets or Liabilities, Notice of Qualified Separate Lines of Business.

OMB Control Number: 1545-1225.

Type of Review: Extension without change of a currently approved collection.

Description: Internal Revenue Code section 6058(b) requires plan administrators to notify IRS of any plan mergers, consolidations, spinoffs, or transfers of plan assets or liabilities to another plan. Code section 414(r) requires employers to notify IRS of separate lines of business for their deferred compensation plans. Form 5310-A is used to make these notifications.

Form: IRS Form 5310-A.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 694.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 694.

Estimated Time per Response: 10 hours 35 minutes.

Estimated Total Annual Burden Hours: 7,347.

4. *Title:* Qualifying Advanced Coal Project Program.

OMB Control Number: 1545-2003.

Type of Review: Extension without change of a currently approved collection.

Description: This notice establishes the qualifying advanced coal project program under § 48A of the Internal Revenue Code. The notice provides the time and manner for a taxpayer to apply for an allocation of qualifying advanced coal project credits and, once the taxpayer has received this allocation, the time and manner for the taxpayer to file for a certification of its qualifying advanced coal project.

Affected Public: Businesses and other for-profit organizations.

Regulation Project Number: Notice 2007-52.

Estimated Number of Respondents: 45.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 45.

Estimated Time per Response: 110 hours.

Estimated Total Annual Burden Hours: 4,950.

5. *Title:* Qualified Plug-in Electric Drive Motor Vehicle Credit.

OMB Control Number: 1545-2137.

Type of Review: Extension without change of a currently approved collection.

Description: Notice 2009-54 sets forth interim guidance, pending the issuance of regulations, relating to the qualified plug-in electric drive motor vehicle credit under section 30D of the Internal Revenue Code, as in effect for vehicles acquired after December 31, 2009. Notice 2012-54 modifies Notice 2009-89, by providing a new address to which a vehicle manufacturer (or, in the case of a foreign vehicle manufacturer, its domestic distributor) must send vehicle certifications and quarterly reports under Notice 2009-89.

Form 8936 is used for tax years beginning after 2008, to figure the credit for qualified plug-in electric drive motor vehicles placed in service during your tax year. The credit attributable to depreciable property (vehicle used for business or investment purposes) is treated as a general business credit. Any credit not attributable to depreciable property is treated as a personal credit.

Affected Public: Businesses or other for-profits; Not-for-profit Institutions; and Individuals and households.

Estimated Number of Respondents: 512.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 512.

Estimated Time per Response: 5.35, 23.33 hours.

Estimated Total Annual Burden Hours: 2,955.

6. *Title:* Validating Your TIN and Reasonable Cause.

OMB Control Number: 1545-2144.

Type of Review: Extension without change of a currently approved collection.

Description: Internal Revenue Code (IRC) section 6039E requires individuals to provide certain information with their application for a U.S. passport or with their application for permanent U.S. residence. Letter 4318 is sent to the individual when the taxpayer identification number (TIN) on the application is missing or invalid, informing the individual about the IRC provisions, proposed penalty, and instructions to correct the information on the application. Form 13997 is an attachment to the letter and is used to provide the IRS with a valid TIN, a written statement of reasonable cause, or an explanation from the individual as to why they don't have a TIN.

Form: IRS Form 13997.

Affected Public: Individuals and households.

Estimated Number of Respondents: 2,000.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 2,000.

Estimated Time per Response: 1 hour 5 minutes.

Estimated Total Annual Burden Hours: 2,160.

7. *Title:* Electronic Tax Administration Advisory Committee Membership.

OMB Control Number: 1545-2231.

Type of Review: Extension without change of a currently approved collection.

Description: The Internal Revenue Service Restructuring and Reform Act of 1998 (RRA 98) authorized the creation of the Electronic Tax Administration Advisory Committee (ETAAC). ETAAC has a primary duty of providing input to the Internal Revenue Service (IRS) on its strategic plan for electronic tax administration. Accordingly, ETAAC's responsibilities involve

researching, analyzing and making recommendations on a wide range of electronic tax administration issues.

Affected Public: Businesses or other for-profit organizations.

Estimated Number of Respondents: 31.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 31.

Estimated Time per Response: 1 hour 30 minutes.

Estimated Total Annual Burden Hours: 47.

8. *Title:* Notice Regarding Certain Church Plan Clarifications under Section 336 of the PATH Act.

OMB Control Number: 1545-2279.

Type of Review: Extension without change of a currently approved collection.

Description: Notice 2018-81 describes the manner in which taxpayers notify the Internal Revenue Service (IRS) of revocation of an election to aggregate or disaggregate certain church-related organizations from treatment as a single employer under section 414(c)(2)(C) and (D). Churches and church-related organizations are allowed to make elections to aggregate or disaggregate for this purpose under section 414(c)(2)(C) and (D), which were added to the Code by section 336(a) of the Protecting Americans from Tax Hikes Act of 2015 (Pub. L. 114-113 (129 Stat. 2242 (2015))) (PATH Act).

Affected Public: Not-for-profit Institutions.

Estimated Number of Respondents: 3

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 3

Estimated Time per Response: 2 hours.

Estimated Total Annual Burden Hours: 6 hours.

Authority: 44 U.S.C. 3501 et seq.

Spencer W. Clark,

Treasury PRA Clearance Officer.

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